

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 35) NOTICE, 1993
(Published on 4th June, 1993)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule below.

SCHEDULE

Schedule No. 1 to the Act

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
04.04			By the substitution for subheading No. 0404.10 of the following:		
	"0404.10		Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:		
	.10	4	Modified whey, in powder, granules or other solid forms, not containing added sugar or other sweetening matter	kg	free
	.15	5	Whey, not modified, in powder, granules or other solid forms, not containing added sugar or other sweetening matter	kg	free
	.20	1	Modified whey, in powder, granules or other solid forms, containing added sugar or other sweetening matter	kg	free
	.25	2	Whey, not modified, in powder, granules or other solid forms, containing added sugar or other sweetening matter	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.30	9	Modified whey, in other forms, not containing added sugar or other sweetening matter	kg	free
	.35	1	Whey, not modified, in other forms, not containing added sugar or other sweetening matter	kg	free
	.40	6	Other modified whey	kg	free
	.90	2	Other	kg	free"

NOTE: The effect of this amendment is that separate provisions are made for unmodified and modified whey and that subheading No. 0404.10.10 only covers modified whey with retrospective effect to 31 July 1992.

15.13 By the substitution for sub-heading No. 1513.21.10 of the following:

"10	4	Palm kernel oil	kg	free"
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By the substitution for sub-heading No. 1513.29.80 of the following:

".80	6	Other palm kernel oil	kg	free"
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NOTE: The rates of duty on palm kernel oil of subheadings Nos. 1513.21.10 and 1513.29.80 are reduced from 20% and 25% respectively to free.

28.35 By the deletion of sub-heading No. 2835.39.30.

NOTE: The separate provision for disodium dihydrogenphosphosphate is deleted and the effect thereof is that the rate of duty thereon is reduced from 30% or 3,6u/kg to 10%.

29.35 By the substitution for heading No. 29.35 of the following:

"29.35	2935.006	SULPHONAMIDES.	kg	10%"
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NOTE: The subdivisions of heading No. 29.35 are deleted.

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
74.07			By the substitution for sub-headings Nos. 7407.10.10 and 7407.10.20 of the following:		
	“.05	6	Bars and rods	kg	15%”
74.08			By the substitution for sub-heading No. 7408.11 of the following:		
	“7408.11		Of which the maximum cross-sectional dimension exceeds 6 mm:		
	.10	2	Of a cross-sectional dimension exceeding 6,35 mm, coiled and of a mass of 3 000 kg or more per coil	kg	free
	.90	0	Other	kg	3%”

NOTE: A transposition error is rectified by the deletion of the provision for bars and rods, of a cross-sectional dimension exceeding 6,35 mm, coiled and of a mass of 3 000kg or more per coil under subheading No. 7407.10.10 and by the creation of a provision for the same goods under heading No. 74.08. The amendment has retrospective effect to 1 April 1990.

84.09			By the substitution for sub-headings Nos. 8409.91.20, 8409.91.25, 8409.91.30, 8409.91.35, 8409.91.36, 8409.91.40, 8409.91.45 and 8409.91.90 of the following:		
	“.27	5	Pistons, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, of an outside diameter of less than 60 mm, for other motor vehicle engines		20%
	.32	1	Pistons, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, of an outside diameter of 60 mm or more but not exceeding 130 mm, for other motor vehicle engines		20% or . 4 000u/kg less 80%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
	.37	2	Pistons, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, of an outside diameter of more than 130 mm, for other motor vehicle engines		20%
	.38	0	Gudgeon pins and cylinder liners or sleeves (excluding those of motor cycle engines)		20%
	.42	9	Piston rings		free
	.45	3	Other, for stationery engines		free
	.90	9	Other		20%''
			By the substitution for sub-heading No. 8409.99 of the following:		
	"8409.99		Other:		
	.05	5	For outboard engines		5%
	.12	8	For railway locomotive engines		5%
	.15	2	For tractor engines (excluding those for road tractor engines)		free
	.27	6	Pistons, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, of an outside diameter of less than 60 mm, for other motor vehicle engines		20%
	.32	2	Pistons, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, of an outside diameter of 60 mm or more but not exceeding 130 mm, for other motor vehicle engines		20% or 4 000u/kg less 80%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.37	3	Pistons, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, of an outside diameter of more than 130 mm, for other motor vehicle engines		20%
	.38	1	Gudgeon pins and cylinder liners or sleeves (excluding those for motor cycle engines)		20%
	.42	9	Piston rings		free
	.45	4	Other, for stationery engines		free
	.90	8	Other		20%''

NOTE: The effect of this amendment is that —

- (a) the separate provision for parts of unmachined cast metal under subheadings Nos. 8409.91.20 and 8409.99.20 is deleted and the parts in question, excluding pistons, will in future be classifiable within subheadings Nos. 8409.91.38, 8409.91.45 or 8409.91.90 and 8409.99.38, 8409.99.45 or 8409.99.90 at a rate of duty of free or 20%; and
- (b) the rate of duty on unmachined pistons is increased from 10% to 20% and 20% or 4 000u/kg less 80% respectively.

Part 4 of Schedule No. 1 to the Act

SUR- CHARGE ITEM	TARIFF HEADING	SUR- CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
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NOTES: By the substitution for Note 7 (a) of the following:

- “(a) (i) which are entered in terms of rebate items 306.02/42.06, 306.02/58.08, 311.02/63.09, 311.02/63.10, 311.25/59.06/03.00, 316.01/8483.40, 316.01/85.01/03.00, 316.01/8504.40, 316.01/85.37, 316.01/85.44, 316.09/00.00, 316.17, 317.02, 317.03 and 317.05 of Schedule No. 3, any rebate item in Part 2 of Schedule No. 3 and rebate items 405.04, 405.05, 406.00, 407.00, 408.00, 409.00, 410.03/00.00/04.00, 410.03/03.02, 410.03/03.03, 410.03/03.04, 412.02, 412.03, 412.04, 412.07, 412.09, 412.10, 412.11, 412.12, 412.13, 412.16, 412.17, 412.26, 412.27, 412.28, 460.06/30.04/02.04, 460.11.63.09/01.04, 460.14/7117.19, 470.00, 480.00 and 490.00 of Schedule No. 4;
- (ii) which, at the time of entry for home consumption, are free of customs duty under Part 1 of this Schedule, but otherwise comply in all respects with the provisions of rebate item 316.09/00.00, 316.17 and 317.05 of Schedule No. 3 and rebate items 405.04, 405.05, 406.00, 407.00, 408.00, 409.00, 410.03/00.00/04.00, 412.02, 412.03, 460.06/30.04/02.04, 470.00, 480.00 and 490.00 of Schedule No. 4.”

SUR-CHARGE ITEM	TARIFF HEADING	SUR-CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
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NOTE: This amendment has retrospective effect to 1 January 1992.

161.00			By the substitution for tariff heading No. 04.00 of the following:	
	"04.00		Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included:	
		01.00	Goods of headings and subheadings Nos. 04.01, 04.02, 04.03, 0404.10.10, 0404.10.20, 0404.10.30, 0404.10.40, 0404.90, 0405.00.10, 0405.00.20, 04.06, 0407.00.10, 04.08, 04.09 and 04.10	5%"

NOTE: The amendment is consequential to the amendment of Part 1 of Schedule No. 1 and has the effect that modified whey classifiable under tariff headings Nos. 04.04.10.10, 0404.10.20, 0404.10.30 and 0404.10.40 will in future be liable to surcharge.

MADE this 6th day of May, 1993.

F. G. MOGAE,
*Vice-President and Minister of Finance and
 Development Planning.*